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# Rules of Department of Revenue

## Division 10—Director of Revenue

### Chapter 11—County Sales Tax

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## Title 12—DEPARTMENT OF REVENUE

### Division 10—Director of Revenue Chapter 11—County Sales Tax

#### 12 CSR 10-11.030 Effective Date

(Rescinded May 30, 2000)

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

#### 12 CSR 10-11.040 Tax Imposed

(Rescinded May 30, 2000)

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

#### 12 CSR 10-11.050 Location of Machine Determines

*PURPOSE:* This rule specifies that the location of vending machines determines the applicability of county sales tax.

(1) The location of a vending machine, not the location of the owner of the vending machine, determines the applicability of county sales tax. All vending machines located within the county boundaries imposing a county sales tax are subject to the county sales tax of the county in which they are located.

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985.

#### 12 CSR 10-11.060 State Sales Tax Rules Apply

*PURPOSE:* This rule specifies that all rules pertaining to state sales tax shall also apply to the county sales tax unless stated otherwise.

(1) All sales tax rules pertaining to section 144.010–144.510, RSMo shall also apply to the county sales tax sections 67.500–67.580 and 67.700–67.727, RSMo unless specifically stated otherwise.

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985.

#### 12 CSR 10-11.080 Seller Entitled

*PURPOSE:* This rule indicates the seller is entitled to a deduction for the timely payment of taxes.

(1) For every remittance of tax made on or before the due date required, the seller is entitled to deduct and retain an amount equal to two percent (2%) for timely payment. Note: A purchaser is not entitled to this deduction.

(2) Example. Mr. C operates a retail store and the amount of tax levied and imposed is between fifteen dollars (\$15) and two hundred fifty dollars (\$250) per month. Mr. C files a quarterly return due on or before the thirtieth day of the month following each quarter. If the return is paid and mailed on or before the thirtieth, Mr. C is entitled to the two percent (2%) discount. The postmark date is prima facie evidence of timely payment.

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985.

#### 12 CSR 10-11.090 When County Tax Applies

(Rescinded May 30, 2000)

*AUTHORITY:* sections 67.515 and 67.706, RSMo (1986). Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.

*In Fabick and Company v. Schaffner*, 492 SW2d 737 (1973) the court held that because the taxpayer had a “place of business” within the city limits all sales were subject to local tax including equipment delivered from seller’s place of business in Jefferson City to a customer outside the city; deliveries from a point outside the city to another point outside the city but within the state, **and** sales delivered from outside the state to a customer inside the state either within or without Jefferson City.

#### 12 CSR 10-11.100 Determining Which Tax Applies

(Rescinded June 30, 2005)

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

#### 12 CSR 10-11.120 Items Taken from Inventory

(Rescinded June 30, 2005)

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

#### 12 CSR 10-11.130 County Tax Applies—Delivery from Outside the State

(Rescinded June 30, 2005)

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

#### 12 CSR 10-11.140 Application of County Sales Tax to Rental or Leasing Receipts

(Rescinded June 30, 2005)

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.

#### 12 CSR 10-11.150 Refund Procedure

(Rescinded October 30, 2000)

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.

#### 12 CSR 10-11.160 Motor Vehicles

*PURPOSE:* This rule specifies that sellers engaged in selling motor vehicles are not liable for and should not collect the tax.

(1) Sellers engaged in selling motor vehicles should not collect the state sales tax since the purchaser of the property is required by law to remit state sales tax to the Bureau of Motor Vehicle Registration, Missouri Department of Revenue, at the time the property is titled and registered or show sufficient evidence that state sales tax is not due. The same holds true for county sales tax in that the tax is payable at the time of titling, provided the purchaser’s address is within the county boundaries of a county imposing a county sales tax.

*AUTHORITY:* sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985.



**12 CSR 10-11.180 Delinquent Tax**

*PURPOSE: This rule specifies that the delinquent county sales tax shall be collected in the same manner as state sales tax.*

(1) The collection of delinquent county sales tax will be conducted in the same manner as provided for in sections 144.010–144.510, RSMo (1986) and more specifically, in sections 144.210, 144.220, 144.230, 144.240, 144.250 and 144.261, RSMo (1986).

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985.*

**12 CSR 10-11.190 Erroneous Business Locations—Transfers from County-to-County**

(Rescinded May 30, 2000)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed July 2, 1986, effective Dec. 11, 1986. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.200 Adjustment to Decennial Census by St. Louis County Area**

(Rescinded May 30, 2000)

*AUTHORITY: section 66.620, RSMo 1986. Original rule filed Oct. 8, 1986, effective Jan. 30, 1987. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.210 Distribution of Delinquent Sales Taxes (St. Louis County Area)**

(Rescinded May 30, 2000)

*AUTHORITY: section 66.620, RSMo 1986. Original rule filed Oct. 8, 1986, effective Jan. 30, 1987. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.220 Requirements for Filing the Incorporation of a New Political Subdivision (St. Louis County)**

(Rescinded May 30, 2000)

*AUTHORITY: section 66.620, RSMo 1986. Original rule filed Oct. 8, 1986, effective Jan. 30, 1987. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.230 Adjustments Based Upon Annexation by Political Subdivisions (St. Louis County)**

(Rescinded May 30, 2000)

*AUTHORITY: section 66.620, RSMo 1986. Original rule filed Oct. 8, 1986, effective Jan. 30, 1987. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*